



Rep. Ed Sullivan

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LRB099 05102 AWJ 35215 a

1 AMENDMENT TO SENATE BILL 791

2 AMENDMENT NO. _____. Amend Senate Bill 791 on page 1,
3 immediately before line 4, by inserting the following:

4 "Section 3. The Property Tax Code is amended by changing
5 Section 9-195 as follows:

6 (35 ILCS 200/9-195)

7 Sec. 9-195. Leasing of exempt property.

8 (a) Except as provided in Sections 15-35, 15-55, 15-60,
9 15-100, 15-103, 15-160, and 15-185, when property which is
10 exempt from taxation is leased to another whose property is not
11 exempt, and the leasing of which does not make the property
12 taxable, the leasehold estate and the appurtenances shall be
13 listed as the property of the lessee thereof, or his or her
14 assignee. Taxes on that property shall be collected in the same
15 manner as on property that is not exempt, and the lessee shall
16 be liable for those taxes. However, no tax lien shall attach to

1 the exempt real estate. The changes made by this amendatory Act
2 of 1997 and by this amendatory Act of the 91st General Assembly
3 are declaratory of existing law and shall not be construed as a
4 new enactment. The changes made by Public Acts 88-221 and
5 88-420 that are incorporated into this Section by this
6 amendatory Act of 1993 are declarative of existing law and are
7 not a new enactment.

8 (b) The provisions of this Section regarding taxation of
9 leasehold interests in exempt property do not apply to any
10 leasehold interest created pursuant to any transaction
11 described in subsection (e) of Section 15-35, subsection (c-5)
12 of Section 15-60, subsection (b) of Section 15-100, Section
13 15-103, Section 15-160, ~~or~~ Section 15-185, or Section 6c of the
14 Downstate Forest Preserve District Act.

15 (Source: P.A. 97-1161, eff. 6-1-13.)"; and

16 on page 1, line 20, after "lease", by inserting "or sell"; and

17 on page 2, by replacing line 7 with "shall not exceed 10 years
18 in duration and shall expressly state that a non-exempt lessee
19 is liable for the payment of property taxes under Section 9-195
20 of the Property Tax Code.".